EXHIBIT 28



U.S. Departn. , of Justice

Federal Bureau of Prisons

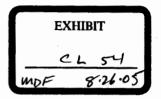
Federal Medical Center, Devens

P.O. Box 880 Ayer, MA 01432

February 19, 2003

Colleen O'Donnell 56 Chester Street Malden, MA 02148

Dear Ms. O'Donnell:



This is in response to your second request for advanced sick leave which was received (via fax) on February 10, 2003.

On January 27, 2003, you were offered accommodations to return to work based on information you previously submitted. To date, you have failed to notify me if the accommodations offered were acceptable or present any reasonable alternative accommodations.

In accordance with 5 U.S.C. 6307, an agency has the discretion to advance up to 30 days (240 hours) of sick leave to an employee who has a serious disability or ailment. In considering whether to advance sick leave, the Department of Justice Order on Leave Administration requires the approving official to consider several factors, including whether or not the employee can be expected to return to duty. Based on the medical documentation dated January 31, 2003, there is no indication that you will be able to return to duty as your doctor has indicated you "remain totally disabled." Additionally, I have been informed that on February 11, 2003, you requested the necessary forms from the Safety Office to file a Workers' Compensation claim, another factor which indicates you may not be returning to work.

Based on the above information, I am unable to approve any advanced sick leave.

Sincerely,

Warden